

FY 2000-01 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GEYSERVILLE

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Geyserville area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 99-00 Adopted	FY 00-01 Requested	Percent Change	FY 99-00 Adopted	FY 00-01 Requested	Percent Change
Operations	\$276,050	\$260,239	(5.73%)	\$101,975	\$83,718	(17.90%)
Bonds	18,450	17,925	(2.85%)	(13,150)	(13,825)	5.13%
Construction	40,000	70,000	75.00%	(20,350)	6,500	(131.94%)
TOTAL:	\$334,500	\$348,164	4.08%	\$68,475	\$76,393	11.56%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 98-99 Actual	FY 99-00 Budget Estimate	FY 99-00 Revised Estimate	FY 00-01 Projected	Change from FY 99-00 Budget Estimate
Total ESDs	318	331	321	321	(3.02%)
Total APNs	295	296	296	296	0.00%

E. Summary of Issues and Significant Changes

Beginning in FY 95-96, a capital replacement program was implemented within the sanitation zones and districts. The purpose of the program is to provide for the long-term replacement of existing facilities that are worn out and in disrepair. Investment in capital replacement will extend the life of existing facilities at current sanitation standards and will reduce operations and maintenance costs. The cost of the program is financed through operating transfers from the operations fund to the construction fund. It is the Agency's objective to fund the program to the level of depreciation expense for each zone or district. A problem exists in fully implementing this program in that operating revenues are not yet at a level to cover expenses including depreciation. Until this problem is corrected, the capital replacement program will be funded to the extent that operational savings are realized in the zone or district. If the operations fund does not have sufficient cash available, a transfer of funds to construction will not be made and the capital replacement projects will be delayed to the next fiscal year.

E. Summary of Issues and Significant Changes (Continued)

During FY 99-00, the Geyserville Sanitation Zone will transfer \$50,000 from the operations fund to the construction fund to finance the capital replacement program. This amount will fund just under 67% of the Zone's FY 99-00 budgeted depreciation expense of \$75,000. For FY 00-01, a transfer of \$50,000 is again recommended in order to continue to provide funding for the capital improvement program.

The Geyserville treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Current and future treatment plant inflows are expected to remain less than the treatment and disposal capacity of the Geyserville facility. Accordingly, there are no expansions to the treatment and disposal facilities planned at this time.

The proposed construction budget of \$70,000 is intended to fund necessary upgrades of the treatment facilities (including \$40,000 to upgrade the lift station) and capital replacement projects (including \$30,000 for replacement of portions of the collection system).

In January 2000, Agency staff held a Sanitation Workshop presenting a summary of operational and regulatory issues associated with sanitation systems operated by the Agency, providing information regarding past operational practices, changes in the regulatory environment, the estimated cost of sanitation services, and strategies for addressing current and future operational issues. Three levels of service and their costs were identified for each of the sanitation systems and are described below.

Minimum Level of Service: Includes services necessary for the protection of public health, employee safety, and public safety.

Standard Level of Service: Includes services necessary to operate and maintain the sanitation systems in order to limit or reduce the risk of (1) service interruption and (2) violations of the respective National Pollutant Discharge Elimination System (NPDES) permit or Waste Discharge Requirements (WDRs) issued by the Regional Boards.

Asset Preservation Level of Service: Includes services and programs necessary to (1) operate, maintain and replace facilities and equipment within the sanitation systems in order to preserve the system's assets, (2) provide a beneficial impact on the quality of life in the community, and (3) provide economic savings to the ratepayers through optimizing life cycle costs.

The requested rate per ESD for FY 00-01 annual service charges is \$511, representing a 3.02% increase from FY 99-00. The requested increase will fully fund the programs and services necessary to provide a standard level of service and partially fund programs necessary to provide an asset preservation level of service for the forthcoming fiscal year.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2000-01 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Section/Index No: 681106

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

TAXES

1001 Flat Charges - CY	\$156,845	\$157,127	\$282	0.18%
1061 Flat Charges - PY	2,000	2,000	0	0.00%
1120 Penalties / Costs on Taxes	600	600	0	0.00%
Subtotal Taxes	\$159,445	\$159,727	\$282	0.18%

USE OF MONEY

1700 Interest on Pooled Cash	\$12,150	\$14,750	\$2,600	21.40%
Subtotal Use of Money	\$12,150	\$14,750	\$2,600	21.40%

CHARGES FOR SERVICES

3400 Sanitation Services	\$2,480	\$2,044	(\$436)	(17.58%)
Subtotal Charges for Services	\$2,480	\$2,044	(\$436)	(17.58%)

TOTAL REVENUES	\$174,075	\$176,521	\$2,446	1.41%
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EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$600	\$600	\$0	0.00%
6180 Maintenance - Bldgs/Imp	23,000	25,000	2,000	8.70%
6262 Lab Supplies	500	520	20	4.00%
6522 District Services	56,800	70,000	13,200	23.24%
6570 Consultant Services	12,000	5,000	(7,000)	(58.33%)
6573 Administration Costs	1,500	1,550	50	3.33%
6610 Legal Services	250	250	0	0.00%
6630 Audit / Accounting Services	1,850	1,924	74	4.00%
7212 Chemicals	3,600	3,725	125	3.47%
7217 State Permits / Fees	1,950	2,020	70	3.59%
7320 Utilities	13,000	13,650	650	5.00%
Subtotal Services and Supplies	\$115,050	\$124,239	\$9,189	7.99%

OTHER CHARGES

7980 Depreciation	\$75,000	\$75,000	\$0	0.00%
Subtotal Other Charges	\$75,000	\$75,000	\$0	0.00%

SUMMARY OF REVENUES AND EXPENDITURES

Index No.: 681106

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
<u>FIXED ASSETS</u>				
8510 Building / Improvements	\$25,000	\$0	(\$25,000)	(100.00%)
<i>Subtotal Fixed Assets</i>	\$25,000	\$0	(\$25,000)	(100.00%)
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$50,000	\$50,000	\$0	0.00%
<i>Subtotal Other Financing Uses</i>	\$50,000	\$50,000	\$0	0.00%
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$11,000	\$11,000	\$0	0.00%
<i>Subtotal Appropriations for Contin.</i>	\$11,000	\$11,000	\$0	0.00%
TOTAL EXPENDITURES	\$276,050	\$260,239	(\$15,811)	(5.73%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	\$101,975	\$83,718	(\$18,257)	(17.90%)

FY 2000-01 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - BONDS
Section/Index No: 681205

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

TAXES

1000 Prop Taxes - CY Secured	\$26,000	\$26,000	\$0	0.00%
1020 Prop Taxes - CY Supplemental	600	600	0	0.00%
1040 Prop Taxes - CY Unsecured	600	600	0	0.00%
1060 Prop Taxes - PY Secured	0	0	0	N/A

Subtotal Taxes	\$27,200	\$27,200	\$0	0.00%
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USE OF MONEY

1700 Interest on Pooled Cash	\$3,600	\$3,750	\$150	4.17%
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Subtotal Use of Money	\$3,600	\$3,750	\$150	4.17%
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INTERGOVERNMENTAL REVENUES

2440 St - HOPTR	\$800	\$800	\$0	0.00%
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Subtotal Intergovernmental Revenues	\$800	\$800	\$0	0.00%
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TOTAL REVENUES	\$31,600	\$31,750	\$150	0.47%
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EXPENDITURES:

SERVICES AND SUPPLIES

6635 Fiscal Agent Fees	\$200	\$200	\$0	0.00%
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Subtotal Services and Supplies	\$200	\$200	\$0	0.00%
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OTHER CHARGES

7920 Interest	\$18,250	\$17,725	(\$525)	(2.88%)
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Subtotal Other Charges	\$18,250	\$17,725	(\$525)	(2.88%)
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ADMINISTRATIVE CONTROL ACCOUNT

9200 Ent - Principal	\$10,000	\$11,000	\$1,000	10.00%
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9209 Ent - Principal Clearing	(10,000)	(11,000)	(1,000)	10.00%
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Subtotal Administrative Control	\$0	\$0	\$0	N/A
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TOTAL EXPENDITURES	\$18,450	\$17,925	(\$525)	(2.85%)
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TOTAL NET COST	(\$13,150)	(\$13,825)	(\$675)	5.13%
<i>(Expenditures Minus Revenues)</i>				

FY 2000-01 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Section/Index No: 681304

Sub-Object No. and Title	Adopted 1999-00	Requested 2000-01	Difference	Percent Change
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REVENUES:

USE OF MONEY

1700 Interest on Pooled Cash	\$10,350	\$13,500	\$3,150	30.43%
<i>Subtotal Use of Money</i>	\$10,350	\$13,500	\$3,150	30.43%

OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$50,000	\$50,000	\$0	0.00%
<i>Subtotal Other Financing Sources</i>	\$50,000	\$50,000	\$0	0.00%

TOTAL REVENUES	\$60,350	\$63,500	\$3,150	5.22%
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EXPENDITURES:

FIXED ASSETS

8510 Buildings / Improvements	\$10,000	\$40,000	\$30,000	300.00%
9142 Capital Replacement Program	30,000	30,000	0	0.00%
<i>Subtotal Fixed Assets</i>	\$40,000	\$70,000	\$30,000	75.00%

TOTAL EXPENDITURES	\$40,000	\$70,000	\$30,000	75.00%
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TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$20,350)	\$6,500	\$26,850	(131.94%)
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FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Operations

Character: Taxes

Character No.: 681106-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 99-00 budget. The annual rate will increase 3.02%, from \$496 to \$511. The rate increase is almost entirely offset by the number of budgeted ESDs charged on the tax roll being reduced from 326 in FY 99-00 to 317 for FY 00-01.

ESDs times annual rate:	317 x \$511	\$161,987
Less Estimated Delinquency Factor:	3%	(4,860)
		\$157,127

1061 Flat Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character: Use of Money

Character No.: 681106-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$295,000
Projected Interest Rate	5.00%
	\$14,750
Projected/Planned Interest on Pooled Cash	

Character: Charges for Services

Character No.: 681106-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 00-01 ESDs, the Zone will experience a decrease in revenue from invoiced entities. The budgeted revenue reflects an decrease in the number of invoiced ESDs from 5 to 4, thus reducing the total collected despite the increase in the annual sewer service charge from \$496 to \$511.

ESDs x Annual Charge	4 x \$511	=	\$2,044
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FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Operations

Character: Services and Supplies

Character No.: 681106-60

6040 Communications

This account records expenses paid by the Zone for outside communication services such as Pacific Bell and AT&T.

6180 Maintenance - Bldgs / Impr

This account records the cost of parts and materials required to maintain the collection system and pumping facilities.

6262 Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6522 District Services

This account records the cost of labor and overhead required for operation and maintenance of the Zone's facilities and equipment, as well as other related service and supply type items. The requested budget increase for FY 00-01 will bring this item closer to the costs identified for District Services (\$75,000) necessary to provide a standard level of service for the Geyserville Sanitation Zone.

6570 Consultant Services

This account records the cost of consultant services required in support of special projects.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item is requested to provide funds for the estimated cost of legal services to be provided by County Counsel, or outside legal services, as required.

6630 Audit / Accounting Services

This item represents the direct allocation of Auditor-Controller Fiscal Services staff costs for time expected to be spent on the Zone's accounting.

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The anticipated amount is considered necessary to meet the discharge requirements of the Zone's NPDES permit, as required by the State Water Quality Control Board.

7217 State Permits / Fees

This account records the cost of District permits related to NPDES, as mandated by the Regional Water Quality Control Board.

7320 Utilities

This account records the cost of payments made for utilities such as gas, electricity, and water.

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CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Operations

Character: Other Charges

Character No.: 681106-75

7980 Depreciation

Generally accepted accounting principles require that depreciation be expensed each year.

Character: Fixed Assets

Character No.: 681106-85

8510 Buildings / Improvements

The amount requested is intended to cover the purchase and installation of a standby chlorine injector pump (approximately \$5,000) and a variable frequency drive for the transfer pump (approximately \$20,000).

Character: Other Financing Uses

Character No.: 681106-86

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character: Appropriations for Contingencies

Character No.: 681106-90

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Bonds

Character: Taxes

Character No.: 681205-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1060 Prop Taxes - PY Secured

No amount is recommended since no revenue has been received in this account in recent years.

Note: The FY 2000-01 bond payment amount (principal and interest) is \$28,725. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character: Use of Money

Character No.: 681205-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$75,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	\$3,750

Character: Intergovernmental Revenue

Character No.: 681205-20

2440 St - HOPTR

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

FY 2000-01 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Bonds

Character: Services and Supplies

Character No.: 681205-60

6635 Fiscal Agent Fees

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

Character Title: Other Charges

Character No.: 681205-75

7920 Interest

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began January 1, 1981 and will continue semi-annually until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character: Administrative Control

Character No.: 681205-92

9200 Ent - Principal

This account reflects the principal expense for general obligation bonds that were issued in 1980 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$500,000
Total FY 80-81 through FY 98-99 Principal Payments:	(130,000)
FY 99-00 Principal Payment:	(10,000)
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Outstanding Bond Amount	\$360,000

9209 Ent - Principal Clearing

This is the clearing account for sub-object 9200, Ent - Principal.

FY 2000-01 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Construction

Character: Use of Money

Character No.: 681304-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$270,000
Projected Interest Rate	5.00%
Projected/Planned Interest on Pooled Cash	\$13,500

Character: Other Financing Sources

Character No.: 681304-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the operations fund to the construction fund to finance the capital replacement program. If the operations fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year.

Character Title: Fixed Assets

Character No.: 681304-85

8510 Buildings / Improvements

This account reflects funds for treatment plant and disposal system expansion and improvement projects. The funds requested for the forthcoming year are intended to upgrade an existing lift station.

9142 Capital Replacement Program

This account reflects funds for repair and replacement of the sewer collection system. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure.

The amount requested for the forthcoming year is intended to be used to replace portions of the main trunk system, using a combination of complete replacement and liner technology.

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Geyserville - Operations

Index No.: 681106

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$307,448	\$311,656	\$291,979
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$169,322	\$172,334	\$176,521
Expenditures - (Decrease) fund balance	(\$227,905)	(\$267,011)	(\$260,239)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(\$58,583)	(\$94,677)	(\$83,718)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	\$61,605	\$75,000	\$75,000
Loss on Fixed Asset	\$1,119		
Change in Encumbrances	\$67		
Net Adjustment - Increase/(Decrease) to Fund Balance	\$62,791	\$75,000	\$75,000
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$311,656	\$291,979	\$283,261
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$4,208	(\$19,677)	(\$8,718)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/98</u>	<u>7/1/99</u>	
Cash	\$307,020	\$300,268	
Accounts Receivable		\$2,424	
Other Receivables	6,592	13,568	
Prepaid Expense	0	0	
Accounts Payable	(4,183)	(2,690)	
Encumbrances	(1,981)	(1,914)	
Total Beginning Fund Balance	\$307,448	\$311,656	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Geyserville - Bonds

Index No.: 681205

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$68,119	\$73,549	\$77,113
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$34,230	\$32,014	\$31,750
Expenditures - (Decrease) fund balance	(\$18,800)	(\$18,450)	(\$17,925)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$15,430	\$13,564	\$13,825
Adjustments to Reserves/Encumbrances:			
9200 - Enterprise Principal	(\$10,000)	(\$10,000)	(\$11,000)
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$10,000)	(\$10,000)	(\$11,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$73,549	\$77,113	\$79,938
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$5,430	\$3,564	\$2,825
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/98</u>	<u>7/1/99</u>	
Cash	\$78,119	\$83,549	
Matured Bonds Payable	(\$10,000)	(\$10,000)	
Total Beginning Fund Balance	\$68,119	\$73,549	

FY 2000-01 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation

Section: Sanitation Zone - Geyserville - Construction

Index No.: 681304

DESCRIPTION OF FUND ACTIVITY	Actual FY 98-99	Estimated FY 99-00	Requested FY 00-01
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$205,845	\$263,470	\$286,112
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	\$62,163	\$62,642	\$63,500
Expenditures - (Decrease) fund balance	(\$3,054)	(\$40,000)	(\$70,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	\$59,109	\$22,642	(\$6,500)
Adjustments to Reserves/Encumbrances:			
4220 - Contributed Capital	\$0	\$0	\$0
Capitalized Interest	(\$1,484)		
Change in Encumbrances	\$0		
Net Adjustment - Increase/(Decrease) to Fund Balance	(\$1,484)	\$0	\$0
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$263,470	\$286,112	\$279,612
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$57,625	\$22,642	(\$6,500)
<u>Fund Balance Components at Beginning of FY</u>	7/1/98	7/1/99	
Cash	\$205,962	\$263,470	
Accounts Payable	(117)	0	
Encumbrances	0	0	
Total Beginning Fund Balance	\$205,845	\$263,470	